

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRATH CRES WHITBY, ON L1N 6N7 CANADA	7703	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$2,117.74 Total: \$2,117.74
1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRATH CRES WHITBY, ON L1N 6N7 CANADA	7700	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$982.33 Total: \$982.33
ACE HARDWARE SCOTT 8258 COUNTY RD 13 FIRESTONE, CO 80504	3888	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$1,105.74 Total: \$1,105.74
ACTION RUBBER CO INC 601 FAME RD WEST CARROLLTON, OH 45449	4126	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$3,495.50 Total: \$3,495.50
AEF ATELIERS D EMBOUTISSAGE DE FAULQUEMONT S A R L ZONE INDUSTRIELLE RUE DR DIETER HUNDT WIRTSCHAFTSKANZLEI NIETZER & HAUSLER ALLEE 40 HEILBRONN 74072 GERMANY	8251	Secured: Priority: Administrative: Unsecured: \$233,170.30 Total: \$233,170.30	06/20/2006	Secured: Priority: Administrative: Unsecured: \$233,170.30 Total: \$233,170.30
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V ATTN DEBORAH M BUELL CLEARY GOTTLIEB STEEN & HAMILTON LL ONE LIBERTY PLZ NEW YORK, NY 10006	13825	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	Secured: Priority: Administrative: Unsecured: \$330,238.12 Total: \$330,238.12
ATCO INDUSTRIES INC 7200 15 MILE RD STERLING HEIGHTS, MI 48312-452	5571	Secured: Priority: \$0.00 Administrative: Unsecured: \$23,273.34 Total: \$23,273.34	05/10/2006	Secured: Priority: Administrative: Unsecured: \$23,273.34 Total: \$23,273.34

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ATLANTIC AUTOMOTIVE COMPONENTS LLC ATTN MICHAEL SHARNAS VISTEON CORPORATION ONE VILLAGE DR VAN BUREN TOWNSHIP, MI 48111	1971	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	02/14/2006	Secured: Priority: Administrative: Unsecured: \$16,653.60 Total: \$16,653.60
AUSTRIAMICROSYSTEMS AG MRS MARIA RADOVIC SCHLOSS PREMSTAETTEN UNTERPREMSTAELTEN A-8141 AUSTRIA	8141	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/19/2006	Secured: Priority: Administrative: Unsecured: \$34,290.00 Total: \$34,290.00
AUTOMATIC PRECISION INC PETER BULAT 4609 NORTH RONALD ST HARWOOD HEIGHTS, IL 60706-4718	5018	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/08/2006	Secured: Priority: Administrative: Unsecured: \$3,187.60 Total: \$3,187.60
AUTOTUBE LTD ACCOUNTS RECEIVABLE 300 HIGHT ST E STRATHROY, ON N7G 3W4 CANADA	2117	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/27/2006	Secured: Priority: Administrative: Unsecured: \$4,381.59 Total: \$4,381.59
BALL SYSTEMS INC TOM HOUCK 622 S RANGE LINE RD STE 624B CARMEL, IN 46032	10789	Secured: Priority: Administrative: Unsecured: \$2,855.99 Total: \$2,855.99	07/25/2006	Secured: Priority: Administrative: Unsecured: \$2,855.99 Total: \$2,855.99
BALL SYSTEMS INC TOM HOUCK 622 S RANGE LINE RD STE 624B CARMEL, IN 46032	10790	Secured: Priority: Administrative: Unsecured: \$1,060.50 Total: \$1,060.50	07/25/2006	Secured: Priority: Administrative: Unsecured: \$1,060.50 Total: \$1,060.50
BALL SYSTEMS INC TOM HOUCK 622 S RANGE LINE RD STE 624B CARMEL, IN 46032	10791	Secured: Priority: Administrative: Unsecured: \$11,848.46 Total: \$11,848.46	07/25/2006	Secured: Priority: Administrative: Unsecured: \$11,848.46 Total: \$11,848.46

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BIW ISOLIERSTOFFE GMBH POSTBACH 11 15 58240 ENNEPETAL GERMANY	5569	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/10/2006	Secured: Priority: Administrative: Unsecured: \$4,637.48 Total: \$4,637.48
BOREALIS COMPOUNDS LLC ATTN ALEXANDER FUCHS 176 THOMAS RD PORT MURRAY, NJ 07865	8457	Secured: Priority: Administrative: Unsecured: \$817,363.60 Total: \$817,363.60	06/23/2006	Secured: Priority: Administrative: Unsecured: \$817,363.60 Total: \$817,363.60
BRUKER OPTICS 19 FORTUNE DR BILLERICA, MA 01821	10754	Secured: Priority: Administrative: Unsecured: \$38,326.04 Total: \$38,326.04	07/25/2006	Secured: Priority: Administrative: Unsecured: \$38,326.04 Total: \$38,326.04
CARBONE OF AMERICA 400 MYRTLE AVE BOONTON, NJ 07005	952	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/01/2005	Secured: Priority: Administrative: Unsecured: \$511.67 Total: \$511.67
CASCO PRODUCTS CORPORATION MR JOHN SPRATTA VP GLOBAL FINANCE ONE WATERVIEW DR SHELTON, CT 06484-7367	11923	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$13,569.50 Total: \$13,569.50	07/28/2006	Secured: Priority: Administrative: Unsecured: \$13,569.50 Total: \$13,569.50
CENTURY MOLD & TOOL CO IRA P GOLDBERG DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE, IL 60068	4018	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$1,129,355.30 Total: \$1,129,355.30	05/01/2006	Secured: Priority: Administrative: Unsecured: \$714,065.68 Total: \$714,065.68
COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE 46 EN18 1 KM 2 5 GUARDA 06300--230 PORTUGAL	6802	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	05/24/2006	Secured: Priority: Administrative: Unsecured: \$12,030.60 Total: \$12,030.60

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COHERENT INC LAWRENCE SCHWAB PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	12370	Secured: \$0.00 Priority: \$225,484.00 Administrative: Unsecured: \$0.00 Total: \$225,484.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$225,484.00 Total: \$225,484.00
COMPAGNIE DEUTSCH ORLEANS 22 RUE DES CHAISES 45142 ST JEAN DE LA RUELLE CEDEX FRANCE	712	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/21/2005	Secured: Priority: Administrative: Unsecured: \$9,554.69 Total: \$9,554.69
CONSTELLATION NEWENERGY INC MARIA ELLENA CHAVEZ RUARK ESQ DLA PIPER RUDNICK GRAY CARY US LLP 6225 SMITH AVE BALTIMORE, MD 21209	2300	Secured: Priority: Administrative: Unsecured: \$793,411.29 Total: \$793,411.29	03/15/2006	Secured: Priority: Administrative: Unsecured: \$793,411.29 Total: \$793,411.29
CONSTELLATION NEWENERGY INC GAS DIVISION LLC MARIA ELLENA CHAVEZ RUARK ESQ DLA PIPER RUDNICK GRAY CARY US LLP 6225 SMITH AVE BALTIMORE, MD 21209	2299	Secured: Priority: Administrative: Unsecured: \$93,001.07 Total: \$93,001.07	03/15/2006	Secured: Priority: Administrative: Unsecured: \$93,001.07 Total: \$93,001.07
D & S MACHINE PRODUCTS INC C O MICHAEL G CRUSE WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075	12153	Secured: Priority: Administrative: Unsecured: \$187,779.14 Total: \$187,779.14	07/28/2006	Secured: Priority: Administrative: Unsecured: \$187,779.14 Total: \$187,779.14
DONALDSON COMPANY INC 1400 W 94TH ST BLOOMINGTON, MN 55431-2301	10490	Secured: \$0.00 Priority: Administrative: Unsecured: \$561,223.87 Total: \$561,223.87	07/24/2006	Secured: Priority: Administrative: Unsecured: \$538,577.55 Total: \$538,577.55
DYNACAST DEUTSCHLAND GMBH & CO KG C O JASON W HARBOUR ESQ HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	8374	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/22/2006	Secured: Priority: Administrative: Unsecured: \$1,302.72 Total: \$1,302.72

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DYNACAST OESTERREICH GMBH C O JASON W HARBOUR ESQ HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	8377	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/22/2006	Secured: Priority: Administrative: Unsecured: \$2,517.66 Total: \$2,517.66
EMG EIFELWERK HEINRICH STEIN MONTAGE GMBH RAIFFESISENSTRASSE 5 UTTFFELD 54619 GERMANY	657	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/17/2005	Secured: Priority: Administrative: Unsecured: \$4,150.00 Total: \$4,150.00
ENGINEERED LUBRICANTS CO 11525 ROCK ISLAND CT MARYLAND HEIGHTS, MO 63043-3597	7896	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/13/2006	Secured: Priority: Administrative: Unsecured: \$1,888.00 Total: \$1,888.00
ESMERK 23 RUE D HAUTEVILLE BP 160 75463 PARIS CEDEX 10 FRANCE	6783	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/24/2006	Secured: Priority: Administrative: Unsecured: \$7,337.36 Total: \$7,337.36
FORMALL INC 3908 FOUNTAIN VALLEY LN KNOXVILLE, TN 37918	2775	Secured: Priority: Administrative: Unsecured: \$178,382.68 Total: \$178,382.68	04/26/2006	Secured: Priority: Administrative: Unsecured: \$178,382.68 Total: \$178,382.68
FRONTIER COMPOSITES & CASTINGS 115 CUSHMAN RD UNIT 8 ST CATHARINES, ON L2M 6S9 CANADA	3733	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$2,553.22 Total: \$2,553.22
G CLANCEY LIMITED BELLE VALE HALESOWEN SALTBROOK ROAD WEST MIDLANDS ENGLAND B63 2QU UNITED KINGDOM	2991	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/27/2006	Secured: Priority: Administrative: Unsecured: \$55,522.60 Total: \$55,522.60

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GENERAL CHEMICAL PERFORMANCE PRODUCTS LLC ATTN JAMES IMBRIACO C O GENTEK INC 90 E HALSEY RD PARSIPPANY, NJ 07054	11705	Secured: Priority: Administrative: Unsecured: \$55,250.85 Total: \$55,250.85	07/27/2006	Secured: Priority: Administrative: Unsecured: \$55,250.85 Total: \$55,250.85
GENERAL ELECTRIC CAPITAL CORP INC ATTN ELENA LAZAROU C O REED SMITH LLP 599 LEXINGTON AVE NEW YORK, NY 10022	3064	Secured: Priority: \$389,875.04 Administrative: Unsecured: \$0.00 Total: \$389,875.04	04/28/2006	Secured: Priority: Administrative: Unsecured: \$19,590.00 Total: \$19,590.00
GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	11251	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$31,625.46 Total: \$31,625.46
GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	11249	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$31,625.46 Total: \$31,625.46
GREINER PERFOAM GMBH GERMANY ROBERT BOSCH STR 13 WANGEN 73117 GERMANY	1694	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/30/2006	Secured: Priority: Administrative: Unsecured: \$5,451.99 Total: \$5,451.99
HELLA INNENLEUCHTEN SYSTEME GMBH MRS MELANIE RENNER MAIENBUHLSTRASSE 7 WEMBACH 79677 GERMANY	1739	Secured: Priority: Administrative: Unsecured: \$12,893.76 Total: \$12,893.76	01/31/2006	Secured: Priority: Administrative: Unsecured: \$12,893.76 Total: \$12,893.76
HERAEUS MATERIALS LTD UNIT A CINDERHILL INDUSTRIAL ESTATE STOKE ON TRENT STAFFORDSHIRE ST3 5LB UNITED KINGDOM	5950	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/16/2006	Secured: Priority: Administrative: Unsecured: \$5,389.25 Total: \$5,389.25

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HIRSCHMANN CAR COMMUNICATIONS GMBH DAVID A ROSENZWEIG ESQ FULBRIGHT & JAWORSKI LLP 666 FIFTH AVE NEW YORK, NY 10103	14313	Secured: Priority: Administrative: Unsecured: \$263,963.41 Total: \$263,963.41	07/31/2006	Secured: Priority: Administrative: Unsecured: \$263,963.41 Total: \$263,963.41
HUBERT STUEKEN GMBH & CO KG STANLEY H MCGUFFIN ESQ HAYNSWORTH SINKLER BOYD PA PO BOX 11889 COLUMBIA, SC 29211	10375	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/24/2006	Secured: Priority: Administrative: Unsecured: \$774,931.06 Total: \$774,931.06
HUF PORTUGUESA LDA ZIM APARTADO 89 TONDELAN 3460-070 PORTUGAL	1565	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/17/2006	Secured: Priority: Administrative: Unsecured: \$47,879.16 Total: \$47,879.16
IBEROFON PLASTICOS SL POL IND MIRALCAMPO C ALUMINIO 4 19200 AZUQUECA DE HENARES GUADALAJARA SPAIN	1177	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/15/2005	Secured: Priority: Administrative: Unsecured: \$6,764.69 Total: \$6,764.69
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION RONALD S BEACHER ESQUIRE PITNEY HARDIN LLP 7 TIMES SQUARE NEW YORK, NY 10036	9995	Secured: Priority: Administrative: Unsecured: \$98,086.39 Total: \$98,086.39	07/20/2006	Secured: Priority: Administrative: Unsecured: \$57,149.69 Total: \$57,149.69
IN PARALLEL COMPUTER STAFF LTD 3 CHURCH ST TEWKESBURY GLOUCESTERSHI GL20 5PA UNITED KINGDOM	1606	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/18/2006	Secured: Priority: Administrative: Unsecured: \$5,293.31 Total: \$5,293.31
INBIS LIMITED CONTACT JERRY JONES CLUB ST BAMBER BRIDGE PRESTON PR5 6FN UNITED KINGDOM	11294	Secured: Priority: Administrative: Unsecured: \$18,037.76 Total: \$18,037.76	07/27/2006	Secured: Priority: Administrative: Unsecured: \$9,193.12 Total: \$9,193.12

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INDUSTRIAL GAS ENGINEERING CO INC 100 130 E QUINCY ST WESTMONT, IL 60559-0316	3949	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$6,682.68 Total: \$6,682.68
INSTITUTE OF CONFIGURATION EFT MANAGEMENT 11811 N TATUM BLVD STE P135 PHOENIX, AZ 85028-1651	3571	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$86,303.10 Total: \$86,303.10
K&K JANITORIAL SERVICE INC 10 BROUGHTON ST TONAWANDA, NY 14150	3181	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/28/2006	Secured: Priority: Administrative: Unsecured: \$2,990.00 Total: \$2,990.00
KOPPY CORP 199 KAY INDUSTRIAL DR ORION, MI 48359-1833	16145	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	08/09/2006	Secured: Priority: Administrative: Unsecured: \$11,070.00 Total: \$11,070.00
LATHROP GAGE 2345 GRAND BLVD KANSAS CITY, MO 64108-2612	1484	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/09/2006	Secured: Priority: Administrative: Unsecured: \$1,892.37 Total: \$1,892.37
LATHROP GAGE 2345 GRAND BLVD KANSAS CITY, MO 64108-2612	1482	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/09/2006	Secured: Priority: Administrative: Unsecured: \$1,892.37 Total: \$1,892.37
LE JOINT FRANCAIS CA SCE CONTENTIEUX 17 RUE ANDRE BUILLE BP700 CHATELLERAULT CEDEX 86107 FRANCE	1178	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/16/2005	Secured: Priority: Administrative: Unsecured: \$116,317.23 Total: \$116,317.23

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MATERIAL DELIVERY SERVICE INC 887 BOLGER CT FENTON, MO 63026	11236	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/26/2006	Secured: Priority: Administrative: Unsecured: \$9,570.00 Total: \$9,570.00
MCCARTHY'S FIRE EMERGENCY SUPPL 60 FAIRHAVEN ROCHESTER, NY 14610	5318	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/08/2006	Secured: Priority: Administrative: Unsecured: \$116.00 Total: \$116.00
MCDERMOTT WILL & EMERY LLP C O JASON J DEJONKER ESQ 227 W MONROE ST CHICAGO, IL 60606-5096	10275	Secured: Priority: Administrative: Unsecured: \$16,422.80 Total: \$16,422.80	07/24/2006	Secured: Priority: Administrative: Unsecured: \$16,422.80 Total: \$16,422.80
METALBAGES SA CO LES ARENES 1 POL IND STA ANNA II SANTPEDOR BARCELONA 08251 SPAIN	1460	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/06/2006	Secured: Priority: Administrative: Unsecured: \$22,262.96 Total: \$22,262.96
MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA	2053	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/17/2006	Secured: Priority: Administrative: Unsecured: \$9,044.19 Total: \$9,044.19
MIRSA MANUFACTURING LLC 501 N BRIDGE ST STE 148 HIDALGO, TX 78557-2530	2577	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/06/2006	Secured: Priority: Administrative: Unsecured: \$84,941.30 Total: \$84,941.30
MULTEK FLEXIBLE CIRCUITS INC ET AL C O STEVEN J REISMAN ESQ CURTIS MALLET PREVOST COLT & MOSLE 101 PARK AVE NEW YORK, NY 10178-0061	13815	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01	07/31/2006	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01

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MULTEK FLEXIBLE CIRCUITS INC ET AL C O STEVEN J REISMAN ESQ CURTIS MALLET PREVOST COLT & MOSLE 101 PARK AVE NEW YORK, NY 10178-061	13816	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01	07/31/2006	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01
MUNICIPAL EMERGENCY SERVICES I NC DEPT CH 14075 401 PEORIA ST FRMLY GLOBAL FIRE EQUIPMENT PALATINE, IL 60055-4075	10209	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/21/2006	Secured: Priority: Administrative: Unsecured: \$8,629.90 Total: \$8,629.90
NOMA COMPANY ATTN JAMES IMBRIACO C O GENTEK INC 90 EAST HALSEY RD PARSIPPANNY, NJ 07054	15019	Secured: Priority: Administrative: Unsecured: \$491,625.00 Total: \$491,625.00	07/31/2006	Secured: Priority: Administrative: Unsecured: \$491,625.00 Total: \$491,625.00
NOVA PACKAGING GROUPE NOVA PAK 2409 W 2ND ST MARION, IN 46952	7136	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/30/2006	Secured: Priority: Administrative: Unsecured: \$1,251.23 Total: \$1,251.23
OKI AMERICA INC ANNA PHAN 785 N MARY AVE SUNNYVALE, CA 94085	13794	Secured: \$0.00 Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	Secured: Priority: Administrative: Unsecured: \$5,760.00 Total: \$5,760.00
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC QUARLES & BRADY STREICH LANG LLP ONE RENAISSANCE SQUARE TWO N CENTRAL AVE PHOENIX, AZ 85004-2391	11566	Secured: Priority: Administrative: Unsecured: \$5,764,040.00 Total: \$5,764,040.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$5,764,040.00 Total: \$5,764,040.00
ORTECH YUHSIN USA LTD 2806 N INDUSTRIAL RD KIRKSVILLE, MO 63501	16352	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	10/05/2006	Secured: Priority: Administrative: Unsecured: \$771,893.38 Total: \$771,893.38

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POPPELMANN KUNSTSTOFF TECHNIK GMBH & CO KG DIETER KALVELAGE BAKUMER STR 73 LOHNE D-49393 GERMANY	2446	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	03/20/2006	Secured: Priority: Administrative: Unsecured: \$4,649.46 Total: \$4,649.46
PRINCE MANUFACTURING OXFORD EF PO BOX 2519 HOLLAND, MI 49422-2519	11287	Secured: Priority: Administrative: Unsecured: \$66,118.80 Total: \$66,118.80	07/27/2006	Secured: Priority: Administrative: Unsecured: \$66,118.80 Total: \$66,118.80
QUALITY SEALS INC C O PAUL A PATTERSON ESQ STRADLEY RONON STEVENS & YOUNG LLP 2600 ONE COMMERCE SQ PHILADELPHIA, PA 19103	12397	Secured: Priority: Administrative: Unsecured: \$4,140.00 Total: \$4,140.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$4,140.00 Total: \$4,140.00
RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008	16347	Secured: \$10,585.89 Priority: Administrative: Unsecured: \$132,000.00 Total: \$142,585.89	10/02/2006	Secured: Priority: Administrative: Unsecured: \$26,769.62 Total: \$26,769.62
RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008	15210	Secured: Priority: Administrative: Unsecured: \$142,585.89 Total: \$142,585.89	07/31/2006	Secured: Priority: Administrative: Unsecured: \$26,769.62 Total: \$26,769.62
ROBERT BOSCH CORPORATION ATTN JUDITH LOWITZ ADLER 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	13620	Secured: \$1,333,984.29 Priority: Administrative: Unsecured: Total: \$1,333,984.29	07/31/2006	Secured: Priority: Administrative: Unsecured: \$1,333,984.29 Total: \$1,333,984.29
ROCHESTER DISTRIBUTION UNLTD INC PO BOX 60557 ROCHESTER, NY 14606	6141	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/17/2006	Secured: Priority: Administrative: Unsecured: \$14,930.78 Total: \$14,930.78

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RUSSELL REYNOLDS ASSOCIATES INC CHARLES E BOULBOL PC 26 BROADWAY 17TH FL NEW YORK, NY 10004	11812	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$77,708.66 Total: \$77,708.66
SCIENTIFIC TUBE INC IRA P GOLDBERG DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE, IL 60068	4409	Secured: Priority: \$0.00 Administrative: Unsecured: \$156,672.05 Total: \$156,672.05	05/02/2006	Secured: Priority: Administrative: Unsecured: \$156,672.05 Total: \$156,672.05
SEAHORSE TRANSPORT INC PO BOX 3767 BROWNSVILLE, TX 78523	32	Secured: Priority: \$200,000.00 Administrative: Unsecured: Total: \$200,000.00	10/17/2005	Secured: Priority: Administrative: Unsecured: \$20,600.68 Total: \$20,600.68
SELECOM S R L VIA JF KENNEDY 47 20090 RODANO MILLEPINI MI ITALY	7122	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/30/2006	Secured: Priority: Administrative: Unsecured: \$227.69 Total: \$227.69
SELECT SORTING SERVICES 97 GRATH CRESCENT WHITBY, ON L1N 6N7 CANADA	7704	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$2,589.78 Total: \$2,589.78
SGS CANADA INC PO BOX 4580 DEPT 5 TORONTO M5W 4W2 CANADA	3783	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$30,026.83 Total: \$30,026.83
SOLECTRON CORPORATION SOLECTRON MANUFACTURA DE MEXICO SA AND VARIOUS OF THEIR AFFILIATES AND SUBSIDIARIES LAWRENCE SCHWAB PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	10914	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$10,382,335.46 Total: \$10,382,335.46	07/26/2006	Secured: Priority: Administrative: Unsecured: \$10,382,335.46 Total: \$10,382,335.46

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
SORALUCE HNOS SA POLIGONO INDUSTRIAL SECTOR C APARTADO 30 AZKOITIA 20720 SPAIN	3976	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$506.53 Total: \$506.53
SUPERIOR LTD PO BOX 37 PESHTIGO, WI 54157	6378	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/19/2006	Secured: Priority: Administrative: Unsecured: \$61,552.00 Total: \$61,552.00
TADIRAN BATTERIES ATTN SOL JACOBS 2 SEAVIEW BL PORT WASHINGTON, NY 11050	10439	Secured: Priority: \$11,524.40 Administrative: Unsecured: \$65,375.60 Total: \$76,900.00	07/24/2006	Secured: Priority: Administrative: Unsecured: \$76,900.00 Total: \$76,900.00
TEXTRON FASTENING SYSTEMS CANADA LTD ATTN TRACY L KLESTADT ESQ KLESTADT & WINTERS LLP 292 MADISON AVE 17TH FL NEW YORK, NY 10017-6314	10766	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/25/2006	Secured: Priority: Administrative: Unsecured: \$2,862.48 Total: \$2,862.48
THYSSENKRUPP ELEVATOR 1500 S SUNKIST ST STE B ANAHEIM, CA 92806	5646	Secured: Priority: \$0.00 Administrative: Unsecured: \$1,834.60 Total: \$1,834.60	05/11/2006	Secured: Priority: Administrative: Unsecured: \$69.63 Total: \$69.63
THYSSENKRUPP SOFEDIT 1 RUE THOMAS EDISON BP 605 QUARTIER DES CHENES SAINT QUENTIN EN YVELINES 78056 FRANCE	1064	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/08/2005	Secured: Priority: Administrative: Unsecured: \$6,757.46 Total: \$6,757.46
TI GROUP AUTOMOTIVE SYSTEMS LLC TIMOTHY GUERRIERO ESQ GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614	11743	Secured: Priority: Administrative: Unsecured: \$1,777,501.48 Total: \$1,777,501.48	07/27/2006	Secured: Priority: Administrative: Unsecured: \$1,777,501.48 Total: \$1,777,501.48

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
TI GROUP AUTOMOTIVE SYSTEMS LLC TIMOTHY GUERRIERO ESQ GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614	11721	Secured: Priority: Administrative: Unsecured: \$1,777,501.48 Total: \$1,777,501.48	07/27/2006	Secured: Priority: Administrative: Unsecured: \$376,756.60 Total: \$376,756.60
TRAVERS MARY 118 SPARTANGREEN BLVD. DUNCAN, SC 29334-0338	4648	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/04/2006	Secured: Priority: Administrative: Unsecured: \$209.74 Total: \$209.74
WIND RIVER SYSTEMS INC 500 WIND RIVER WAY ALAMEDA, CA 94501	15617	Secured: Priority: Administrative: Unsecured: \$116,802.74 Total: \$116,802.74	07/31/2006	Secured: Priority: Administrative: Unsecured: \$116,802.74 Total: \$116,802.74
WL GORE & ASSOCIATES GMBH ATTN PATRICIA LEMOINE WL GORE & ASSOCIATES INC 551 PAPER MILL RD NEWARK, DE 19711	11288	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$11,110.68 Total: \$11,110.68
Total:	95	\$28,046,948.79		\$28,136,572.16